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新 公 共 管 理 视 角 下 的 税 收 管 理

Taxation Management in the Perspective of New Public  
Management

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## 内容摘要

税收管理对于税收制度的有效性起着关键的作用。因为其必然涉及到征纳双方经济利益的调整变动而集行政、经济、法律等方法于一体而具有广泛性和复杂性，加之税收管理学的多学科交叉和面向应用的性质，使之有了创新的原动力。本文将税收管理问题置于新公共管理理论视角之下，以新公共管理思维作为两者结合的黏合剂和贯穿论文的主线，尝试对税收管理问题予以不同的诠释。

本论文在篇章结构上共分七章。内容分为三个部分，第一部分（第2章）通过对新公共管理理论基本框架的分析找到税收管理与公共管理的共通点，从而锁定研究的视角。第二部分（第3、4两章）主要从新公共管理思维的角度重新界定税收管理的定义及目标，通过对公共政策反思明确税收管理政策的价值取向及管理理念的更新。第三部分（第5、6、7三章）是新公共管理思维在税收领域的具体运用，其逻辑顺序依次为新公共管理理论在税收征管制度优化中的释义→新公共管理策略的遴选及应用→税收管理与纳税服务关系的定位。通过层层递进将新公共管理管理思维及其在税收领域的应用有机地结合起来而非简单地堆砌，在潜移默化中转变人们对税收管理的认识。

本文的创新和主要观点如下：

1. 研究视角的创新：基于新公共管理学和现代经济学的知识视角来思考税收管理问题。西方新公共管理运动的兴起给税收管理提供了全新的视角：从管理混沌到对组织设计的再思考，从引导变革到重塑政府，从公共服务的民营化策略到公共管理的顾客导向，从团队建设到围绕学习型组织的结构重组……把一个宽广范围内的各种管理思想如实地表述出来，并且

试着评价它们的真实价值，以矫正目前管理定位的偏差：在新公共管理视角下的税收管理是税务机关、社会及纳税人的共同管理，应以平视的眼光看待征纳双方在税收管理中的角色，寻求一种合作信赖、良性互动的税收管理境界。本文尝试在公平和效率整合的基础上为税收管理提供综合性视野、创新性思维和操作性工具。

2. 批判性和建设性并举，税收管理理念的创新。在提倡大量为实践证明正确的新管理思想和工具的同时，也客观地指出许多管理思想和工具的错误所在，引发思考、质疑和挑战。论文在确立新公共管理思维导向时以公共政策为出发点，在与税收政策链接时则以我国特有的“发票管制政策”为突破点，通过对“发票管制政策”实践悖论的深刻反思得出结论：在公共政策问题上，公共选择的首要价值标准在于兼顾与兼得，其次才是判定轻重缓急。具体到税收决策过程也是如此，不仅要关注税收一般制度，还要重视税收征管制度，并充分考虑税收征管的外部环境和内部运行状况，特别是非正式约束对管理相对人的影响。

3. 前瞻性与现实性结合，税收管理工具的创新。人性预设的转变是新公共管理与传统公共行政根本不同之处，是新公共管理市场导向教义的逻辑起点。新公共管理的“善治”取向要求我们以双元平衡价值观的思维定式来审视税收管理问题，更多地考虑公平、合理和正义的方面。笔者从税收管理“三道防线”的构筑到“评税机制”的引入，从审计规程的推行到稽查模式的拓展，在管理思维层面展现了“善治”理念；通过对新公共管理“顾客导向”策略、“民营化”策略、“政府再造”策略的利弊分析，有所选择地应用于税务管理的组织机构创新、税务管理市场化边界的划分以及税务管理“业务流程再造”等方面，将新公共管理理论与税收管理实践有机结合在一起。

**关键词：**新公共管理；税收管理；纳税服务

## **Abstract**

Taxation management plays an essential role in ensuring the effectiveness of the taxation system. As it inevitably concerns the adjustment and change of the economic interests of both tax collectors and taxpayers, taxation management incorporates administrative, economic and legal methods, and therefore features extensiveness and complexity. It is also an area prompting original studies because of its multi-disciplinary and application oriented nature. This dissertation examines the taxation management issue under the framework of the new public management theory, which serves both as the binding agent of the combination of the two and the main thread of the dissertation, and attempts to provide different interpretations of the taxation management issue.

This dissertation consists of seven chapters in structure and three parts in content. Part I (Chapter 2) analyzes the basic framework of the new public management theory to identify the common points shared by the taxation management and public management, thereby perpetuating the perspective of the research. Part II (Chapters 3 and 4) mainly redefined taxation management and its objectives from the new public management perspective and clarifies the value orientations and upgraded management notions by reflecting upon public policies. Part III (Chapter 5, 6 and 7) is an application of the new public management thinking in the taxation sector. The logical sequence is as follows: optimization of tax collection and management system in the perspective of new public management →selection and application of new public management strategies →positioning of the relations between taxation management and taxation service. Through progressive advancing, this dissertation provides an organic combination of the new public management thinking and its application in the taxation sector, rather than a loading of the

dissertation with simplistic ideas, in order to upgrade people's understanding of taxation management through imperceptible influence.

Innovations and major viewpoints of this dissertation are as follows:

1. Innovations in research perspective: This dissertation examines the taxation management issue from the technical perspective of new public management theory, and modern economics. The new public management movement has provided a brand-new perspective on taxation management: from management chaos to fresh deliberations of the organizational design, from leading reforms to reinventing the government, from the strategies of the privatization of public services to customer orientation of public management, from team building to organizational restructuring targeting a learning organization ..... this dissertation presents various management thoughts in a vast range in a truthful manner, and attempts to assess their true values in order to correct the deviation of the current management positioning. Under the new public management framework taxation management is a joint effort contributed by taxation authorities, society and taxpayers; the roles of tax collectors and taxpayers in tax management should be viewed on an equal footing in order to enhance cooperation, mutual trust and positive interaction. This dissertation aims to provide taxation management with an integrated perspective, innovative thinking and operable tool on the basis of fairness and efficiency consolidation.

2. Innovations in taxation management notions through critical and constructive elaborations. In addition to advocating a large number of new managerial thoughts and tools which have been proven to be working in practice, this dissertation objectively points out flaws of many other managerial thoughts and tools in order to provoke thoughts and encourage questioning and challenge. This dissertation starts with public policies in its attempts to establish the orientation of the new public management thinking and conducts an in-depth thinking over the paradox in the practice of the China's unique "Invoices Controlling Policies". By taking this as points of

breakthrough, the author draws the conclusion that in terms of public policies, the primary value criteria of public choices should be inclusiveness and mutual gains, followed by the judgment of priorities. The same holds true for specific taxation decision-making. Equal importance should be placed on general taxation systems and tax collection and management systems, as well as with adequate considerations of the external environment and internal operating status of tax collection and management, particularly the effect of informal constraints on management counterparts.

3. Innovations in taxation management tools through combination of forward-looking and realistic approaches. The transformation of the human nature presumption is the fundamental difference between new public management and traditional public management, representing the logical start point of the market orientation doctrine of new public management. The orientation of the “good governance” of new public management requires us to examine the taxation management with the thinking formula of binary value notions, with greater attention to fairness, reasonableness and justice. From the construction of the “three lines of defense” in taxation management to the introduction of the “Tax Assessment Mechanism”, and from the implementation of auditing guideline to the expansion of the inspection model, the author demonstrates the “good governance” notions on the level of managerial thinking, by weighing the pros and cons of the “customer orientation” strategy, “privatization” strategy and “government reinventing” strategy of new public management, this dissertation selectively applies them to the innovation of the organizational structure of taxation management, the division of the boundaries of taxation management marketization, and the “business process reengineering” in taxation management, and provides an organic combination of the new public management theory and the taxation management practice.

**Keywords:** New Public Management; Taxation Management; Tax Service

厦门大学博士论文摘要库



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